



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

03 Blaine 0221 Chinook Public Schools

0028 Chinook Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,481,668.89	1,481,668.89	0.00	0.00	0.00	0.00
21XX Support Services - Students	56,055.52	56,055.52	0.00	0.00	0.00	0.00
222X Educational Media Services	104,423.12	104,423.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	163,120.01	163,120.01	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	133,810.60	133,810.60	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,775.50	0.00	1,775.50	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	248,370.85	248,370.85	0.00	0.00	0.00	0.00
27XX Student Transportation Services	126,149.08	126,149.08	0.00	0.00	0.00	0.00
31XX Food Services	210,869.42	210,869.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,650.06	17,650.06	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,974.35	0.00	0.00	8,974.35	0.00	0.00
9999 Undistributed	4.57	4.57	0.00	0.00	0.00	0.00
Totals	2,552,871.97	2,542,122.12	1,775.50	8,974.35	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,552,871.97					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

03 Blaine 0221 Chinook Public Schools

0029 Chinook H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	857,711.13	857,711.13	0.00	0.00	0.00	0.00
21XX Support Services - Students	68,013.52	68,013.52	0.00	0.00	0.00	0.00
22XX Educational Media Services	77,702.05	77,702.05	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	144,567.21	144,567.21	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	68,939.35	68,939.35	0.00	0.00	0.00	0.00
25XX Support Services - Business	2,211.55	0.00	2,211.55	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	194,828.15	194,828.15	0.00	0.00	0.00	0.00
27XX Student Transportation Services	150,891.49	124,908.54	0.00	25,982.95	0.00	0.00
31XX Food Services	30,545.24	30,545.24	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	43,116.64	43,116.64	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	116,862.94	116,862.94	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	12,900.00	0.00	0.00	12,900.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	34,243.39	0.00	0.00	34,243.39	0.00	0.00
9999 Undistributed	15.64	15.64	0.00	0.00	0.00	0.00
Totals	1,802,548.30	1,727,210.41	2,211.55	73,126.34	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,802,548.30					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0028 Chinook Elem	Indirect/Direct	1,775.50 / 2,542,122.12	0.07%		
	LE 0029 Chinook H S	Indirect/Direct	2,211.55 / 1,727,210.41	0.13%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0028 Chinook Elem	0.0037	0.0024	0.0013	0.0018	0.07%
	0029 Chinook H S	0.0037	0.0024	0.0013	0.0018	0.13%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0028 Chinook Elem	0.0000	0.0000	0.0000	0.0000	
	0029 Chinook H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0028 Chinook Elem	0.0037	0.0024	0.0013	0.0018	
	0029 Chinook H S	0.0037	0.0024	0.0013	0.0018	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0028 Chinook Elem	0.19%	
	0029 Chinook H S	0.20%	

Line F Average of LE's contained under one School System Code (SS)		2017	SS Reclaasified Rate
0221 Chinook Public Schools	Your Preliminary Rate by School System (SS) is:	0.20%	
	This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

03 Blaine 0222 Harlem Public Schools

0030 Harlem Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,897,968.27	2,897,968.27	0.00	0.00	0.00	0.00
21XX Support Services - Students	347,001.24	347,001.24	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	28,168.16	28,168.16	0.00	0.00	0.00	0.00
222X Educational Media Services	231,350.42	225,982.52	0.00	5,367.90	0.00	0.00
23XX Support Services - General Administration	155,513.54	155,513.54	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	304,262.54	304,262.54	0.00	0.00	0.00	0.00
25XX Support Services - Business	234,792.99	5,675.58	229,117.41	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	486,898.27	486,898.27	0.00	0.00	0.00	0.00
27XX Student Transportation Services	247,658.54	176,818.54	0.00	70,840.00	0.00	0.00
31XX Food Services	417,803.66	417,803.66	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,089.95	10,089.95	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	52,334.18	49,752.18	0.00	2,582.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	28,739.86	0.00	0.00	28,739.86	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	51,629.04	0.00	0.00	0.00	51,629.04	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	42,038.95	23,497.82	0.00	18,541.13	0.00	0.00
Totals	5,536,249.61	5,129,432.27	229,117.41	126,070.89	51,629.04	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,536,249.61					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

03 Blaine 0222 Harlem Public Schools

0031 Harlem H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,120,322.82	1,120,322.82	0.00	0.00	0.00	0.00
21XX Support Services - Students	123,703.67	123,703.67	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,133.99	2,133.99	0.00	0.00	0.00	0.00
222X Educational Media Services	86,605.34	84,304.81	0.00	2,300.53	0.00	0.00
23XX Support Services - General Administration	56,386.02	56,386.02	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	144,326.85	144,326.85	0.00	0.00	0.00	0.00
25XX Support Services - Business	80,833.34	3,242.91	77,590.43	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	238,012.19	230,076.27	0.00	7,935.92	0.00	0.00
27XX Student Transportation Services	181,999.97	126,339.97	0.00	55,660.00	0.00	0.00
31XX Food Services	36,451.78	36,451.78	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	31,003.56	31,003.56	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	188,432.22	184,559.22	0.00	3,873.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	32,794.07	0.00	0.00	32,794.07	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	22,126.72	0.00	0.00	0.00	22,126.72	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	12,054.82	3,406.72	0.00	8,648.10	0.00	0.00
Totals	2,357,187.36	2,146,258.59	77,590.43	111,211.62	22,126.72	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,357,187.36					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0030 Harlem Elem	Indirect/Direct	229,117.41 / 5,129,432.27	4.47%				
	LE 0031 Harlem H S	Indirect/Direct	77,590.43 / 2,146,258.59	3.62%				
Line B Preliminary Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0030 Harlem Elem			0.0472	0.0490	0.0480	0.0468	4.47%
	0031 Harlem H S			0.0472	0.0490	0.0480	0.0468	3.62%
Line C Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0030 Harlem Elem			0.0496	0.0522	0.0509	0.0488	
	0031 Harlem H S			0.0496	0.0522	0.0509	0.0488	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0030 Harlem Elem			0.0496	0.0522	0.0509	0.0488	
	0031 Harlem H S			0.0496	0.0522	0.0509	0.0488	
Line E Five Year Average with 5% Discount	LE						2017	LE Reclaasified Rate
	0030 Harlem Elem						4.68%	
	0031 Harlem H S						4.52%	
Line F Average of LE's contained under one School System Code (SS)							2017	SS Reclaasified Rate
	0222 Harlem Public Schools			Your Preliminary Rate by School System (SS) is:			4.60%	
				This same rate is applied to both EL and HS in the same SS				

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

03 Blaine 0223 Cleveland-Lone Tree Elem

0032 Cleveland Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	80,027.50	80,027.50	0.00	0.00	0.00	0.00
222X Educational Media Services	8,687.93	8,687.93	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	12,937.45	12,937.45	0.00	0.00	0.00	0.00
25XX Support Services - Business	934.07	0.00	934.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	22,624.17	18,310.52	0.00	4,313.65	0.00	0.00
27XX Student Transportation Services	9,522.97	9,522.97	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	937.90	0.00	0.00	937.90	0.00	0.00
9999 Undistributed	2,000.00	2,000.00	0.00	0.00	0.00	0.00
Totals	137,671.99	131,486.37	934.07	5,251.55	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	137,671.99					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A	LE 0032 Cleveland Elem	Indirect/Direct	934.07 / 131,486.37	<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.71%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0032 Cleveland Elem	0.0000	0.0000	0.0000	0.0007	0.71%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0032 Cleveland Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0032 Cleveland Elem	0.0000	0.0000	0.0000	0.0007	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0032 Cleveland Elem				0.15%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0223 Cleveland-Lone Tree Elem	Your Preliminary Rate by School System (SS) is:	0.15%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

03 Blaine 0225 Zurich Elementary

0034 Zurich Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	179,296.69	179,296.69	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,107.20	2,107.20	0.00	0.00	0.00	0.00
25XX Support Services - Business	18,827.88	0.00	18,827.88	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	57,990.56	57,990.56	0.00	0.00	0.00	0.00
27XX Student Transportation Services	44,666.50	44,666.50	0.00	0.00	0.00	0.00
31XX Food Services	20,905.26	20,905.26	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	660.00	0.00	0.00	660.00	0.00	0.00
Totals	324,454.09	304,966.21	18,827.88	660.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	324,454.09					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A	LE 0034 Zurich Elem	Indirect/Direct	18,827.88 / 304,966.21	<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				6.17%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0034 Zurich Elem	0.0267	0.0326	0.0330	0.0346	6.17%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0034 Zurich Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0034 Zurich Elem	0.0267	0.0326	0.0330	0.0346	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0034 Zurich Elem				3.58%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0225 Zurich Elementary	Your Preliminary Rate by School System (SS) is:	3.58%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line F: Average together the results from Line E.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

03 Blaine 0234 Turner Public Schools

0044 Turner Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	293,278.78	293,278.78	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,920.24	4,920.24	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	21,564.00	21,564.00	0.00	0.00	0.00	0.00
222X Educational Media Services	15,494.37	14,868.67	0.00	625.70	0.00	0.00
23XX Support Services - General Administration	62,934.76	58,434.76	0.00	4,500.00	0.00	0.00
25XX Support Services - Business	37,900.31	2,305.55	35,594.76	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	69,389.85	69,389.85	0.00	0.00	0.00	0.00
27XX Student Transportation Services	109,364.56	109,364.56	0.00	0.00	0.00	0.00
31XX Food Services	52,177.73	52,177.73	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,349.73	1,349.73	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,100.19	17,100.19	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	29,124.09	0.00	0.00	29,124.09	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,961.36	0.00	0.00	1,961.36	0.00	0.00
Totals	716,559.97	644,754.06	35,594.76	36,211.15	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	716,559.97					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

03 Blaine 0234 Turner Public Schools

0045 Turner H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	233,479.99	233,479.99	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,974.08	2,974.08	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	15,472.66	15,472.66	0.00	0.00	0.00	0.00
222X Educational Media Services	18,660.30	18,034.60	0.00	625.70	0.00	0.00
23XX Support Services - General Administration	71,694.27	68,915.67	0.00	2,778.60	0.00	0.00
25XX Support Services - Business	60,929.47	2,305.55	58,623.92	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	99,756.53	99,756.53	0.00	0.00	0.00	0.00
27XX Student Transportation Services	28,795.48	28,795.48	0.00	0.00	0.00	0.00
31XX Food Services	14,767.29	14,767.29	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,417.69	3,417.69	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	29,328.10	29,328.10	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	22,187.12	0.00	0.00	22,187.12	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	597.96	0.00	0.00	597.96	0.00	0.00
Totals	602,060.94	517,247.64	58,623.92	26,189.38	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	602,060.94					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
LE 0044 Turner Elem		Indirect/Direct	35,594.76 / 644,754.06	5.52%		
LE 0045 Turner H S		Indirect/Direct	58,623.92 / 517,247.64	11.33%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0044 Turner Elem	0.0534	0.0640	0.0636	0.0628	5.52%
	0045 Turner H S	0.0534	0.0640	0.0636	0.0628	11.33%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0044 Turner Elem	0.0000	0.0000	0.0000	0.0000	
	0045 Turner H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0044 Turner Elem	0.0534	0.0640	0.0636	0.0628	
	0045 Turner H S	0.0534	0.0640	0.0636	0.0628	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0044 Turner Elem	5.68%	
	0045 Turner H S	6.78%	

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
0234 Turner Public Schools	6.23%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

03 Blaine 0235 Hays-Lodge Pole K-12 Schls

1213 Hays-Lodge Pole K-12 Schls

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,778,424.37	1,778,424.37	0.00	0.00	0.00	0.00
21XX Support Services - Students	119,775.90	119,775.90	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	179,455.22	179,455.22	0.00	0.00	0.00	0.00
222X Educational Media Services	64,815.34	64,815.34	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	560,354.44	560,354.44	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	187,178.52	187,178.52	0.00	0.00	0.00	0.00
25XX Support Services - Business	119,482.03	0.00	119,482.03	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	557,879.87	557,879.87	0.00	0.00	0.00	0.00
27XX Student Transportation Services	97,680.27	97,680.27	0.00	0.00	0.00	0.00
31XX Food Services	253,773.15	253,773.15	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	14,505.59	14,505.59	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	113,701.04	113,701.04	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	9,155.52	0.00	0.00	9,155.52	0.00	0.00
Totals	4,056,181.26	3,927,543.71	119,482.03	9,155.52	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,056,181.26					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A	LE 1213 Hays-Lodge Pole K-12 Schls	Indirect/Direct	119,482.03 / 3,927,543.71	2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
				3.04%		
Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	1213 Hays-Lodge Pole K-12 Schls	0.0347	0.0360	0.0378	0.0372	3.04%
Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	1213 Hays-Lodge Pole K-12 Schls	0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	1213 Hays-Lodge Pole K-12 Schls	0.0347	0.0360	0.0378	0.0372	
Line E Five Year Average with 5% Discount	LE				2017	LE Reclaasified Rate
	1213 Hays-Lodge Pole K-12 Schls				3.35%	
Line F Average of LE's contained under one School System Code (SS)					2017	SS Reclaasified Rate
	0235 Hays-Lodge Pole K-12 Schls	Your Preliminary Rate by School System (SS) is:			3.35%	
	This same rate is applied to both EL and HS in the same SS					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

03 Blaine 0237 Bear Paw Elementary

0048 Bear Paw Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	43,513.06	43,513.06	0.00	0.00	0.00	0.00
222X Educational Media Services	6,284.77	6,284.77	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	16,901.02	16,901.02	0.00	0.00	0.00	0.00
25XX Support Services - Business	8,008.88	0.00	8,008.88	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	19,645.81	12,445.81	0.00	7,200.00	0.00	0.00
27XX Student Transportation Services	947.10	947.10	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	943.95	0.00	0.00	943.95	0.00	0.00
Totals	96,244.59	80,091.76	8,008.88	8,143.95	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	96,244.59					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0048 Bear Paw Elem	Indirect/Direct	8,008.88 / 80,091.76	10.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0048 Bear Paw Elem	0.0183	0.0269	0.0300	0.0143	10.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0048 Bear Paw Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0048 Bear Paw Elem	0.0183	0.0269	0.0300	0.0143	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0048 Bear Paw Elem			3.60%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
0237 Bear Paw Elementary	Your Preliminary Rate by School System (SS) is:	3.60%
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

03 Blaine 1048 North Harlem Colony Elem

1216 North Harlem Colony Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	72,485.13	72,485.13	0.00	0.00	0.00	0.00
222X Educational Media Services	38.00	38.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	345.00	345.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	40.00	40.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	459.00	0.00	459.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	8,745.43	8,745.43	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,764.05	0.00	0.00	5,764.05	0.00	0.00
9999 Undistributed	530.67	530.67	0.00	0.00	0.00	0.00
Totals	88,407.28	82,184.23	459.00	5,764.05	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	88,407.28					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A	LE 1216 North Harlem Colony Elem	Indirect/Direct	459.00 / 82,184.23	<div>2017 Calculated Rate</div> 0.56%		<div>2017 Reclassified Rate*</div>		<div>Requested Reclassified Rate**</div>
Line B Preliminary Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	1216 North Harlem Colony Elem			0.0000	0.0000	0.0000	0.0000	0.56%
Line C Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	1216 North Harlem Colony Elem			0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	1216 North Harlem Colony Elem			0.0000	0.0000	0.0000	0.0000	
Line E Five Year Average with 5% Discount	LE						2017	LE Reclaasified Rate
	1216 North Harlem Colony Elem						0.11%	
Line F Average of LE's contained under one School System Code (SS)							2017	SS Reclaasified Rate
	1048 North Harlem Colony Elem	Your Preliminary Rate by School System (SS) is:			0.11%			
	This same rate is applied to both EL and HS in the same SS							

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

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